

## **IN THE ABSTRACT OF THE INVENTION**

Please replace the Abstract with the following new abstract:

--A method of forming a semiconductor device to have a gap between wirings formed on a substrate, which gap is filled with a gas having a thermal conductivity equal to or higher than three times that of air at zero degrees Celsius. In the method, the following steps are performed: (A) forming a wiring and a filling layer filled between wirings, on a substrate; (B) forming a gas permeable film on the wiring and the filling layer; (C) removing the filling layer through the gas permeable film so as to form a gap between the wirings; (D) filling a gas having a thermal conductivity equal to or higher than three times that of air at 0.degree. C. through the gas permeable film into the gap; and (E) forming a gas impermeable film on the gas permeable film.--